

pursuant to the written permission of the Commissioner in each case and under regulations which the Commissioner, with the approval of the Secretary, is hereby authorized to promulgate.

“(c) REFUND OF TAX.—When, in any case to which subsection (a) or (b) applies, the tax is paid subsequent to the loss or destruction, as the case may be, of the spirits, the Commissioner may, under regulations prescribed by him with the approval of the Secretary, refund such tax.

“(d) INSURANCE COVERAGE.—The abatement or refund of taxes provided for by subsections (b) and (c) shall only be allowed to the extent that the claimant is not indemnified against or recompensed for such loss.

“(e) TRANSFER OF DUTIES.—For transfer of powers and duties of Commissioner and his agents, see section 3170.”

SEC. 2. Section 2901 (a), (b), (c), and (d), as amended by this Act, shall apply to any claim for taxes which may accrue after the date of enactment of this Act. Claims for taxes or tax penalties that accrued on or before the date of enactment of this Act shall be subject to section 2901 of the Internal Revenue Code as it existed prior to its amendment by this Act. Nothing in section 2901, as hereby amended, shall be construed as in any manner limiting or restricting the provisions of part II, subchapter C, chapter 26, of the Internal Revenue Code.

Approved, April 8, 1942.

53 Stat. 373.
26 U. S. C., Supp.
I, § 3170.
Application of pro-
visions.
Ante p. 201.

53 Stat. 340.
26 U. S. C. § 2901;
Supp. I, § 2901.

53 Stat. 357.
26 U. S. C. §§ 3100-
3124.

[CHAPTER 227]

AN ACT

To extend the crediting of military service under the Railroad Retirement Acts, and for other purposes.

April 8, 1942
[H. R. 6387]
[Public Law 520]

Railroad Retire-
ment Act of 1937,
amendments.
45 U. S. C. §§ 228a-
228r.

54 Stat. 1014.
45 U. S. C. § 228c-1
(a).
Inclusion of military
service for annuity
purposes.

Provisos.

50 Stat. 310.
45 U. S. C. § 228c
(b).
Entrance prior to
war service period.

54 Stat. 1014.
45 U. S. C. § 228c-1
(b).
“Military service.”
50 Stat. 318.
45 U. S. C. §§ 215-
228 note.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved June 24, 1937 (50 Stat. 307), entitled “An Act to amend an Act entitled ‘An Act to establish a retirement system for employees of carriers subject to the Interstate Commerce Act, and for other purposes’, approved August 29, 1935”, as amended, is hereby amended as follows:

Subsection (a) of section 3A is hereby amended to read as follows:

“(a) For the purposes of determining eligibility for an annuity and computing an annuity, including a minimum annuity, there shall also be included in an individual’s years of service, within the limitations hereinafter provided in this section, voluntary or involuntary military service of an individual within or without the United States during any war service period, including such military service prior to the date of enactment of this amendment: *Provided, however,* That such military service shall be included only subject to and in accordance with the provisions of subsection (b) of section 3, in the same manner as though military service were service rendered as an employee: *Provided further,* That an individual who entered military service prior to a war service period shall not be regarded as having been in military service in a war service period with respect to any part of the period for which he entered such military service.”

SEC. 2. Subsection (b) of section 3A is hereby amended to read as follows:

“(b) For the purpose of this section and section 202, as amended, an individual shall be deemed to have been in ‘military service’ when commissioned or enrolled in the active service of the land or naval forces of the United States and until resignation or discharge there-

from; and the service of any individual in any reserve component of the land or naval forces of the United States, while serving in the land or naval forces of the United States for any period, even though less than thirty days, shall be deemed to have been active service in such force during such period."

SEC. 3. Subsection (c) of section 3A is hereby amended to read as follows:

"(c) For the purpose of this section and section 202, as amended, a 'war service period' shall mean (1) any war period, or (2) with respect to any particular individual, any period during which such individual (i) having been in military service at the end of a war period, was required to continue in military service, or (ii) was required by call of the President, or by any Act of Congress or regulation, order, or proclamation pursuant thereto, to enter and continue in military service, or (3) any period after September 7, 1939, with respect to which a state of national emergency was duly declared to exist which requires a strengthening of the national defense."

SEC. 4. Subsection (f) of section 3A is hereby amended to read as follows:

"(f) Military service shall not be included in the years of service of an individual unless, prior to the beginning of his military service in a war service period and in the same calendar year in which such military service began, or in the next preceding calendar year, the individual rendered service for compensation to an employer or to a person service to which is otherwise creditable under this Act, or lost time as an employee for which he received remuneration, or was serving as an employee representative."

SEC. 5. Subsection (k) of section 3A is hereby amended to read as follows:

"(k) No person shall be entitled to an annuity, or to an increase in an annuity, based on military service unless a specific claim for credit for military service is filed with the Board by the individual who rendered such military service, and in no case shall an annuity, or an increase in an annuity, based on military service begin to accrue earlier than sixty days prior to the date on which such claim for credit for military service was filed with the Board nor before October 8, 1940: *Provided*, That this subsection shall not be construed to prevent payment of annuities with respect to accruals, not based on military service, prior to the date on which an annuity based on military service began to accrue."

SEC. 6. Subsection (l) of section 3A is hereby amended to read as follows:

"(l) An individual who, before the ninety-first day after the date on which this amendment of section 3A is enacted was awarded an annuity under the Railroad Retirement Act of 1937 or the Railroad Retirement of 1935, but who had rendered military service which, if credited, would have resulted in an increase in his annuity, may, notwithstanding the previous award of an annuity, file with the Board an application for an increase in such annuity based on his military service. Upon the filing of such application, if the Board finds that the military service thus claimed is creditable and would result in an increase in the annuity, the Board, notwithstanding the previous award, shall recertify the annuity on an increased basis in the same manner as though the provisions making military service creditable had been in effect at the time of the original certification subject, however, to the provisions of subsection (k) of this section. If the annuity previously awarded is a joint and survivor annuity, the increased annuity shall be a joint and survivor annuity of the same type, the actuarial value of the increase to be computed as of the

54 Stat. 1015.
45 U. S. C. § 228c-1
(c).

"War service period."
50 Stat. 318.
45 U. S. C. §§ 215-228 note.

54 Stat. 1015.
45 U. S. C. § 228c-1
(f).

Prior service requirement.

54 Stat. 1016.
45 U. S. C. § 228c-1
(k).

Filing of specific claim.

Proviso.

54 Stat. 1016.
45 U. S. C. § 228c-1
(l).

Increased annuity based on military service.
50 Stat. 307; 49 Stat. 967.
45 U. S. C. §§ 215-228r.

Supra.
Joint and survivor annuity.

Proviso.

effective date of the increase: *Provided, however,* That if on the date the increase begins to accrue the individual has no spouse for whom the election of the joint and survivor annuity was made, the increase on a single life basis shall be added to the individual's annuity."

54 Stat. 1016.
45 U. S. C. § 228c-1
(l).

SEC. 7. Immediately after subsection (l) of section 3A insert the following new subsection:

Death benefits.
50 Stat. 312.
45 U. S. C. § 228c.
Post, p. 208.

"(m) In determining the amount of death benefits payable under section 5, there shall be added to the aggregate compensation (determined as provided in section 5) an amount equal to \$160 multiplied by the number of months in which the deceased was in creditable military service after December 31, 1936: *Provided,* That if, under any other Act of Congress, there is payable with respect to the death of the individual any gratuitous death benefit, allowance, or pension by reason of military service on the basis of which, in whole or in part, death benefits payable under section 5 are increased under the provisions of this subsection, the amount of such increase shall be reduced by the total amount payable under such other Act or, if such total amount is unascertainable in advance, by the actuarial value thereof, as determined by the Board."

Proviso.
Deductions.

SEC. 8. Subsection (m) of section 3A is hereby amended to read as follows:

54 Stat. 1017.
45 U. S. C. § 228c-1
(m).

Additional annual
appropriations au-
thorized.
50 Stat. 316.
45 U. S. C. § 228c.

"(n) In addition to the amount authorized to be appropriated in subsection (a) of section 15 of this Act, there is hereby authorized to be appropriated to the Railroad Retirement Account for each fiscal year, beginning with the fiscal year ending June 30, 1941, (i) an amount sufficient to meet the additional cost of crediting military service rendered prior to January 1, 1937, and (ii) an amount found by the Board to be equal to the amount of the total additional excise and income taxes which would have been payable during the preceding fiscal year under Subchapter B of Chapter 9 of the Internal Revenue Code, as amended, with respect to the compensation, as defined in such Subchapter B, of all individuals entitled to credit under the Railroad Retirement Acts, as amended, for military service after December 31, 1936, if each of such individuals, in addition to compensation actually earned, had earned such compensation in the amount of \$160 in each calendar month in which he was in such military service during such preceding fiscal year and such taxes were measured by all such compensation without limitation as to amount earned by any individual in any one calendar month. The additional cost of crediting military service rendered prior to January 1, 1937, shall be deemed to be the difference between the actuarial value of each annuity based in part on military service and the actuarial value of the annuity which would be payable to the same individual without regard to military service. In calculating these actuarial values, (1) whenever the annuity based in part on military service begins to accrue before age 60, the annuity without regard to military service shall be valued on the assumption of deferment to age 60, and whenever the annuity based in part on military service is awarded under subsection 2 (a) of section 2 (a), the annuity without regard to military service shall be valued on the assumption of deferment to age 65; and (2) all such actuarial values shall be calculated as of the date on which the annuity based on military service begins to accrue and shall not thereafter be subject to change. All such actuarial calculations shall be based on the Combined Annuity Table of Mortality and all calculations in this subsection shall take into account interest at the rate of 3 per centum per annum compounded annually. The Railroad Retirement Board, as promptly as practicable after the enactment of this amendment, and thereafter annually, shall submit to the Bureau

53 Stat. 179.
26 U. S. C. §§ 1500-
1537; Supp. I, § 1536.

49 Stat. 967; 50 Stat.
307.
45 U. S. C. §§ 215-
228r.

Additional cost of
crediting designated
military service.

Calculation of actu-
arial values.

Interest.

Submission of esti-
mates.

of the Budget estimates of such military service appropriations to be made to the account, in addition to the annual estimate by the Board, in accordance with subsection (a) of section 15 of this Act, of the appropriation to be made to the account to provide for the payment of annuities, pensions and death benefits not based on military service. The estimate made in any year with respect to military service rendered prior to January 1, 1937, shall be based on the cost, as determined in accordance with the above provisions, of annuities awarded or increased on the basis of such military service up to the close of the preceding fiscal year and not previously appropriated for, and shall take into account interest from the date the annuity began to accrue or was increased to the date or dates on which the amount appropriated is to be credited to the Railroad Retirement Account. In making the estimate for the appropriation for military service rendered after December 31, 1936, the Board shall take into account any excess or deficiency in the appropriation or appropriations for such service in any preceding fiscal year or years, with interest thereon, resulting from an overestimate or underestimate of the number of individuals in creditable military service or the months of military service."

SEC. 9. Immediately after the subsection of section 3A which, as amended, is subsection (n), insert the following new subsection:

"(o) Section 3A, as herein amended, shall be effective as of October 8, 1940. No rights shall be deemed to have accrued under section 3A which would not have accrued had this Act amending section 3A been enacted on October 8, 1940."

SEC. 10. The third proviso of section 202 of said Act of June 24, 1937, is hereby amended to read as follows: "*And provided further*, That for the purposes of determining eligibility for an annuity and computing an annuity there shall also be included in an individual's service period, subject to and in accordance with the second proviso of subsection (a), subsections (b) to (e), inclusive, and subsections (g) to (l), inclusive, of section 3A of this Act, as amended, voluntary or involuntary military service of an individual within or without the United States during any war service period, including such military service prior to the date of enactment of this amendment, if, prior to the beginning of his military service in a war service period and in the same calendar year in which such military service began, or in the next preceding calendar year, the individual rendered service for compensation to a carrier, or to a person, service to which is otherwise creditable, or was serving as a representative; but such military service shall be included only subject to and in accordance with the provisions of the Railroad Retirement Act of 1935, in the same manner as though military service were service rendered as an employee. This proviso, as herein amended, shall be effective as of October 8, 1940. No right shall be deemed to have accrued under this proviso which would not have accrued had this amendment thereof been enacted on October 8, 1940."

SEC. 11. Immediately after section 18 of said Act of June 24, 1937, insert the following new section:

"INCOMPETENCE

"SEC. 19. (a) Every individual receiving or claiming benefits, or to whom any right or privilege is extended, under this or any other Act of Congress now or hereafter administered by the Board shall be conclusively presumed to have been competent until the date on which the Board receives written notice, in a form and manner acceptable to the Board, that he is an incompetent, or a minor, for

50 Stat. 316.
45 U. S. C. § 228o.

Basis.

Ante, p. 206.
Effective date.

50 Stat. 318.
45 U. S. C. §§ 215-228
note.
Inclusion of military service under 1935 Act.

54 Stat. 1014.
45 U. S. C. § 228c-1.
Ante, pp. 204, 205.

Prior service requirement.

49 Stat. 967.
45 U. S. C. §§ 215-228 note.

Effective date.

50 Stat. 318.
45 U. S. C. § 228r.

Presumption of competence.

Proviso.
Discretionary right
of Board.

Powers of guard-
ians.

Payments.

Effective date.

50 Stat. 312.
46 U. S. C. § 228e.

Amount.

50 Stat. 309.
46 U. S. C. § 228a (h).

50 Stat. 311.
46 U. S. C. §§ 228c (f),
228d.

Payment to person
or persons designated.

Proviso.
Determination by
Board in certain cases.

whom a guardian or other person legally vested with the care of his person or estate has been appointed: *Provided, however,* That the Board may, in its discretion, validly, recognize actions by, and conduct transactions with, others acting, prior to receipt of, or in the absence of, such written notice, in behalf of an individual found by the Board to be an incompetent or a minor, if the Board finds such actions or transactions to be in the best interests of such individual.

"(b) Every guardian or other person legally vested with the care of the person or estate of an incompetent or minor who is receiving or claiming benefits, or to whom any right or privilege is extended, under this or any other Act of Congress now or hereafter administered by the Board shall have power everywhere, in the manner and to the extent prescribed by the Board, to take any action necessary or appropriate to perfect any right or exercise any privilege of the incompetent or minor and to conduct all transactions on his behalf under this or any other Act of Congress now or hereafter administered by the Board. Any payment made pursuant to the provisions of this or the preceding subsection shall be a complete settlement and satisfaction of any claim, right, or interest in and to such payment.

"(c) This section shall be effective as of August 29, 1935."

SEC. 12. Effective as of June 24, 1937, except as to death benefits certified prior to the date of the enactment of this section, section 5 of said Act of June 24, 1937, is hereby amended to read as follows:

"DEATH BENEFITS

"SEC. 5. (a) The death benefit shall be an amount equal to 4 per centum of the aggregate compensation (determined in accordance with section 1 (h) of this Act but exclusive of the excess over \$300 in any month's earnings) earned by an individual as an employee after December 31, 1936, less any annuity payments paid him, and less any annuity payments due him but not yet paid at his death, and, if he is survived by a spouse entitled to a joint and survivor annuity, less any annuity payments paid such spouse under sections 3 (f) and 4 of this Act, and less any annuity payments due such spouse under said sections but not yet paid at death.

"(b) The amount of the death benefit computed under subsection (a) of this section shall be due upon the death of an individual who was an employee after December 31, 1936, or, if he is survived by a spouse entitled to a joint and survivor annuity, upon the death of such spouse and, upon application therefor, as provided in subsection (c) of this section, shall be paid in a lump sum to the person or persons designated by such individual in a writing filed, on or before the date of his death, with the Board, in such manner and form as provided by the Board: *Provided, however,* That if such designation has not been filed, or was improperly executed or improperly filed, or no designee is alive on the day the death benefit becomes due, the amount of the death benefit shall be paid to the person determined by the Board to have been such individual's spouse on the day of his death; if no such spouse is alive on the day the death benefit becomes due, such amount shall be paid to the person determined by the Board to be his child, by blood or by legal adoption, and alive on the day the death benefit becomes due, and if there be more than one such child they shall share equally; if there be no such child, such amount shall be paid to the person determined by the Board to be his parent and alive on the day the death benefit becomes due, and if both parents are so determined they shall share equally; if there be no such parent, such amount shall be paid to the person determined by the Board to be his brother or sister, by blood or through legal adoption, and alive on the day the death benefit becomes due, and if there be more than one such brother or sister they shall share equally; and if there be no such

brother or sister such amount shall be paid to the person determined by the Board to be his grandchild, by blood or through legal adoption, and alive on the day the death benefit becomes due, and if there be more than one such grandchild they shall share equally. If there be no such persons enumerated above in this subsection the Board may compensate other persons to the extent and in the proportions that they have borne the expenses of the last illness or funeral or both of such individual in an amount or amounts, and upon such conditions, as the Board may fix as equitable, but the total of such amounts shall not exceed the amount of the death benefit.

Expenses of last illness and funeral.

“(c) No payment shall be made to any person under this section unless application therefor, in such manner and form as provided by the Board, shall have been filed, by or on behalf of any such person (whether or not legally competent), prior to the expiration of two years after the date the death benefit becomes due as provided in subsection (b) of this section. For the purpose of this subsection, if the death benefit became due as provided in subsection (b) of this section before the enactment of this amendment, such death benefit shall be considered to have become due on the date of the enactment hereof.”

Application for payment.

SEC. 13. The first proviso in subsection (c) of section 1 of said Act of June 24, 1937, is hereby amended to read as follows: “*Provided, however,* That an individual shall be deemed to be in the service of an employer, other than a local lodge or division or a general committee of a railway-labor-organization employer, not conducting the principal part of its business in the United States only when he is rendering service to it in the United States; and an individual shall be deemed to be in the service of such a local lodge or division only if (1) all, or substantially all, the individuals constituting its membership are employees of an employer conducting the principal part of its business in the United States; or (2) the headquarters of such local lodge or division is located in the United States; and an individual shall be deemed to be in the service of such a general committee only if (1) he is representing a local lodge or division described in clauses (1) or (2) immediately above; or (2) all, or substantially all, the individuals represented by it are employees of an employer conducting the principal part of its business in the United States; or (3) he acts in the capacity of a general chairman or an assistant general chairman of a general committee which represents individuals rendering service in the United States to an employer, but in such case if his office or headquarters is not located in the United States and the individuals represented by such general committee are employees of an employer not conducting the principal part of its business in the United States, only such proportion of the remuneration for such service shall be regarded as compensation as the proportion which the mileage in the United States under the jurisdiction of such general committee bears to the total mileage under its jurisdiction, unless such mileage formula is inapplicable, in which case the Board may prescribe such other formula as it finds to be equitable.”.

50 Stat. 308.
45 U. S. C. § 228a (c).
Proviso.
Individual deemed to be in service of employer.

In service of local lodge or division.

In service of general committee.

The amendment in this section shall operate in the same manner and have the same effect as if it had been part of the Railroad Retirement Act of 1937 when that Act was enacted on June 24, 1937.

SEC. 14. The first proviso in subsection (d) of section 1532 of the Internal Revenue Code, approved February 10, 1939 (53 Stat. 1), is hereby amended to read as follows: “*Provided, however,* That an individual shall be deemed to be in the service of an employer, other than a local lodge or division or a general committee of a railway-labor-organization employer, not conducting the principal part of its business in the United States only when he is rendering service to it

Retroactive provision.
50 Stat. 307.
45 U. S. C. §§ 228a-228r.

Employment taxes.
53 Stat. 182.
26 U. S. C. § 1532 (d).
Proviso.
Individual deemed to be in service of employer.

In service of local lodge or division.

In service of general committee.

50 Stat. 308.
45 U. S. C. § 228a (c).

Retroactive provision.
53 Stat. 1.
26 U. S. C. § 1.
45 U. S. C. §§ 261-273.

Proviso.
Interest or penalties.

53 Stat. 179, 180.
26 U. S. C. §§ 1500, 1520.
50 Stat. 437.
45 U. S. C. §§ 262, 263.

Railroad Unemployment Insurance Act, amendment.
52 Stat. 1096; 53 Stat. 845.
45 U. S. C. § 351 (e).
Proviso.
Individual deemed to be in service of employer.

In service of local lodge or division.

in the United States; and an individual shall be deemed to be in the service of such a local lodge or division only if (1) all, or substantially all, the individuals constituting its membership are employees of an employer conducting the principal part of its business in the United States; or (2) the headquarters of such local lodge or division is located in the United States; and an individual shall be deemed to be in the service of such a general committee only if (1) he is representing a local lodge or division described in clauses (1) or (2) immediately above; or (2) all, or substantially all, the individuals represented by it are employees of an employer conducting the principal part of its business in the United States; or (3) he acts in the capacity of a general chairman or an assistant general chairman of a general committee which represents individuals rendering service in the United States to an employer, but in such case if his office or headquarters is not located in the United States and the individuals represented by such general committee are employees of an employer not conducting the principal part of its business in the United States, only such proportion of the remuneration for such service shall be regarded as compensation as the proportion which the mileage in the United States under the jurisdiction of such general committee bears to the total mileage under its jurisdiction, unless such mileage formula is inapplicable, in which case such other formula as the Railroad Retirement Board may have prescribed pursuant to subsection (c) of section 1 of the Railroad Retirement Act of 1937 shall be applicable.”

The amendment in this section shall operate in the same manner and have the same effect as if it had been part of the Internal Revenue Code when that code was enacted on February 10, 1939, and as if it had been part of the Carriers Taxing Act of 1937 (50 Stat. 435) when that Act was enacted on June 29, 1937: *Provided, however*, That no interest or penalties shall accrue or be deemed to have accrued for the failure to make returns under, or pay taxes levied by, sections 1500 and 1520, respectively, of said Internal Revenue Code and sections 2 and 3, respectively, of said Carriers Taxing Act of 1937 with respect to the compensation of employees of any local lodge or division or of any general committee of a railway-labor-organization employer earned prior to the enactment of this amendment, if (1) the headquarters of such a local lodge or division was not located in the United States, or (2) all, or substantially all, the individuals constituting the membership of such a local lodge or division were employees of an employer not conducting the principal part of its business in the United States, or (3) the individuals represented by such a general committee were employees of an employer not conducting the principal part of its business in the United States, or (4) the service to such a general committee was rendered outside the United States, or (5) the office or headquarters of the individual rendering service to such a general committee was not located in the United States and if such returns are made and such taxes are paid within the time allowed for making returns and paying taxes with respect to the first calendar quarter beginning after the enactment of this amendment.

SEC. 15. The first proviso in subsection (e) of section 1 of the Railroad Unemployment Insurance Act, approved June 25, 1938, as amended, is hereby amended to read as follows: “*Provided, however*, That an individual shall be deemed to be in the service of an employer, other than a local lodge or division or a general committee of a railway-labor-organization employer, not conducting the principal part of its business in the United States only when he is rendering service to it in the United States; and an individual shall be deemed to be in the service of such a local lodge or division only if (1) all,

or substantially all, the individuals constituting its membership are employees of an employer conducting the principal part of its business in the United States; or (2) the headquarters of such local lodge or division is located in the United States; and an individual shall be deemed to be in the service of such a general committee only if (1) he is representing a local lodge or division described in clauses (1) or (2) immediately above; or (2) all, or substantially all, the individuals represented by it are employees of an employer conducting the principal part of its business in the United States; or (3) he acts in the capacity of a general chairman or an assistant general chairman of a general committee which represents individuals rendering service in the United States to an employer, but in such case if his office or headquarters is not located in the United States and the individuals represented by such general committee are employees of an employer not conducting the principal part of its business in the United States, only such proportion of the remuneration for such service shall be regarded as compensation as the proportion which the mileage in the United States under the jurisdiction of such general committee bears to the total mileage under its jurisdiction, unless such mileage formula is inapplicable, in which case the Board may prescribe such other formula as it finds to be equitable.”.

In service of general committee.

The amendment in this section shall operate in the same manner and have the same effect as if it had been part of the Railroad Unemployment Insurance Act when that Act was enacted on June 25, 1938: *Provided, however*, That no interest or penalties shall accrue or be deemed to have accrued for the failure to make returns under, or pay contributions levied by, section 8 of said Railroad Unemployment Insurance Act with respect to the compensation of employees of any local lodge or division of a railway-labor-organization employer earned prior to July 1, 1940, and with respect to the compensation of employees of any general committee of a railway-labor-organization employer earned prior to the enactment of this amendment if, with respect to any such local lodge or division (1) the headquarters of such a local lodge or division was not located in the United States, or (2) all, or substantially all, the individuals constituting the membership of such a local lodge or division were employees of an employer not conducting the principal part of its business in the United States; and if, with respect to any such general committee (1) the individuals represented by such a general committee were employees of an employer not conducting the principal part of its business in the United States, or (2) the service to such a general committee was rendered outside the United States, or (3) the office or headquarters of the individual rendering service to such a general committee was not located in the United States and if such returns are made and such contributions are paid by such a local lodge or division or by such a general committee within the time allowed for making returns and paying contributions with respect to the first calendar quarter beginning after the enactment of this amendment.

Retroactive provision.

52 Stat. 1094.
45 U. S. C. §§ 351-367.

Proviso.
Interest or penalties.

52 Stat. 1102.
45 U. S. C. § 358.

Approved, April 8, 1942.

[CHAPTER 228]

AN ACT

To authorize the renewal of the lease of the old naval hospital in the District of Columbia for an additional period of fifteen years.

April 8, 1942
[H. R. 6440]
[Public Law 521]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy be, and he is hereby, authorized to lease the old naval hospital property, Washington, District of Columbia, bounded by

Old naval hospital,
D. C.
Renewal of lease.